



EVIDENCE OF TRANSFER OF CLAIM

For good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, Banca Popolare Dell'Emilia Romagna S.c. ("Seller") does hereby unconditionally and irrevocably sell, transfer and assign unto Barclays Bank PLC ("Buyer") all rights, title and interest in and to the claims of Seller [referenced as proof of claim number 7906] in the principal amount of [\$452,486.00 plus all interest, fees and other amounts related thereto (the "Claim") against Lehman Brothers Commercial Corporation (the "Debtor") whose Chapter 11 bankruptcy case is pending in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") (or any other court with jurisdiction over the bankruptcy proceedings) as In re Lehman Brothers Commercial Corporation, Case No. 08-13901 (JMP).

Seller hereby waives any objection to the transfer of the Claim assigned herein (the "Transferred Claim") to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Transferred Claim and recognizing the Buyer as the sole owner and holder of the Transferred Claim. Seller further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the Transferred Claim, and all payments or distributions of money or property in respect of the Transferred Claim, shall be delivered or made to the Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Transfer of Claim by its duly authorized representative dated the 3rd day of March, 2011.

SELLER: BANCA POPOLARE DELL'EMILIA ROMAGNA S.c.  Name: ROBERTO FERRARI Title: Finanza di Gruppo	BUYER: BARCLAYS BANK PLC  Name: Daniel Crowley Title: Managing Director
--	--